

**IN THE ABSTRACT OF THE DISCLOSURE:**

Please amend the Abstract of the Disclosure to read as follows:

***~~{Document Name}~~ ABSTRACT OF THE DISCLOSURE***

An opening 35 is formed on an assembly having a silicon germanium layer-32, a silicon layer-33, and a silicon oxide layer 34-sequentially formed on a silicon basis material-34. An additional silicon oxide layer 36-is formed so as to cover the silicon oxide layer 34-and an inner surface of the opening-35. Then, the silicon germanium layer 32-is removed by etching, and a thermal oxidation treatment and an annealing treatment are sequentially performed on the silicon basis material 34-and the silicon layer 33 to form thermal oxidation layers 37-and-38. Then, a flat film 39-is formed for flat treatment to manufacture a semiconductor substrate 10-having an island part 12-made of silicon buried in an insulation component 13-made of silicon oxide. This allows for easily forming a high-integration CMOSLSI based on inter-element isolation, and sufficiently reducing the SOI layer and the BOX layer in thickness, thereby preventing the short channel effect-as well as forming the SOI layer and the BOX layer in multi-layers.